

PAUL D. HEYDON • PATENT ATTORNEY

JFW JFW

3004 NACOGDOCHES ROAD SAN ANTONIO, TEXAS 78217 210 • 930 • 4300 210 • 804 • 1298 FAX

DATE:

December 10, 2004

COMMISSIONER FOR PATENTS PO Box 1450 Alexandria VA 22313-1450 Certificate of Mailing

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Commissioner for Patents PO Box 1450, Alexandria, VA 22313-1450 on DEC. 10, 2004

Signature: Paul D Hardon

Docket No. AUS920000697US1. Application No. 09/773,193. Art Unit 2157. RE: Filing Date 01/31/2001. Examiner: Avi M. Gold

Sir:

Transmitted herewith for filing is correspondence regarding the application of: Inventors: Anand Naga Babu et al.

For: System and Method for Handling Location Information

Enclosed is:

X Reply to Office action of November 9, 2004.

Kindly acknowledge receipt of this correspondence by returning the enclosed postcard.

Respectfully submitted,

Paul D. Heydon

Reg. No. 46,769

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ETRADE Application No.: 09/773,193

Confirmation No. 4496 Applicants: Babu et al. Filed: January 31, 2001

Title: System and Method for Handling Location Information

T.C./A.U.: 2157 Examiner: Avi Gold

Docket No.: AUS920000697US1

Customer No.: 46033

Commissioner for Patents PO Box 1450 Alexandria VA 22313-1450

Reply to Office Action of November 9, 2004

Sir:

In response to the Office action of November 9, 2004, the Assignee (IBM) respectfully submits the following Reply.

Remarks/Arguments begin on page 2 of this paper.